

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA
Certified Copy of Portion of Proceedings for the Meeting of October 20, 2026

RESOLUTION NO. _____

**RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS AUTHORIZING
A SECURED PROPERTY TAX REVENUE EXCHANGE BETWEEN THE COUNTY OF
HUMBOLDT AND THE KNEELAND FIRE PROTECTION DISTRICT**

WHEREAS, on June 6, 1978, the voters of the State of California amended the California Constitution by adding Article XIII A thereto which limited the total amount of property taxes which could be levied on real property by local taxing agencies to one percent (1%) of full cash value; and

WHEREAS, following such constitutional amendment, the California Legislature added Section 99 to the California Revenue and Taxation Code which requires an exchange of property tax revenues when a jurisdictional change alters the service responsibilities of one (1) or more local agencies; and

WHEREAS, the Kneeland Fire Protection District (“District”) was formed in 1990, after the adoption of Proposition 13, and therefore does not receive a share of the one percent (1%) property tax, relying instead on special taxes, grants, reimbursements, and community support to provide fire protection services; and

WHEREAS, on April 9, 2019, the Humboldt County Board of Supervisors (“Board”) adopted a group of strategies and expectations to enable local fire districts to utilize property tax sharing agreements with the County of Humboldt (“County”) in support of annexation and a commitment to service delivery in areas outside current district boundaries that included five (5) standardized Tax Exchange Agreement Offers with specific expectations that must be achieved to qualify for a tax exchange offer; and

WHEREAS, on February 12, 2025, the District adopted Resolution Number 2025_12.1 requesting that the Humboldt Local Agency Formation Commission (“LAFCo”) initiate proceedings to annex the District’s established Goodwill Response Area; and

WHEREAS, on September 17, 2025, following public hearings and reconsideration proceedings, LAFCo adopted Resolution No. 25-06 approving the annexation of the District’s Goodwill Response Area, as modified to exclude certain commercial timberland parcels, and rescinding Resolution No. 25-03; and

WHEREAS, the annexation formalizes the District’s long-standing response responsibilities, extends the DISTRICT’s voter-approved special tax (Measure D, November 2024) to the annexed territory, and provides the opportunity for the District to receive a share of the secured property tax revenues generated within the existing District and the annexed territory consistent with Tax Exchange Agreement Offer Number 4 to support incident command, disaster management, fire service administration, and the continued delivery of fire protection services; and

WHEREAS, on July 1, 2026, the District formally adopted Resolution Number 2026_7.2, “Resolution of the Kneeland Fire Protection District Authorizing a Secured Property Tax Revenue Exchange Between the Kneeland Fire Protection District and the County of Humboldt;” and

WHEREAS, County will continue to retain all of its service responsibilities in the annexed area despite the jurisdictional change; and

**NOW, THEREFORE, THE HUMBOLDT COUNTY BOARD OF SUPERVISORS HEREBY
RESOLVES AS FOLLOWS:**

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1. County and District hereby agree that Tax Exchange Agreement Offer 4, as adopted by the Board on April 9, 2019, represents an appropriate approach to the sharing of real property ad valorem taxes imposed and collected as authorized by Section 99(d) of the California Revenue and Taxation Code in order to encourage fire suppression services
2. The Board hereby authorizes the County to enter into a Secured Property Tax Revenue Exchange Agreement with the District that applies to the existing district boundary and the annexation area approved by the Humboldt Local Agency Formation Commission pursuant to Resolution No. 25-06, as depicted in Exhibit A, which is attached hereto and incorporated herein by reference as if set forth in full.

Dated: October 20, 2026

Mike Wilson, Chair
Humboldt County Board of Supervisors

Adopted on motion by Supervisor _____, Seconded by Supervisor _____, and the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

STATE OF CALIFORNIA
County of Humboldt

I, TRACY DAMICO, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be a full, true, and correct copy of the original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my Office.

IN WITNESS WHEREOF, I have hereunto set my hand
and affixed the Seal of said Board of Supervisors.

TRACY DAMICO
Clerk of the Board of Supervisors of the County of
Humboldt, State of California

EXHIBIT A
KNEELAND FIRE PROTECTION DISTRICT
GOODWILL RESPONSE AREA ANNEXATION

